

IN THE UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF GEORGIA  
MACON DIVISION

IN RE:

TERI G. GALARDI,

Debtor.

CHAPTER 11

CASE NO. 22-50035-JPS

**NOTICE OF SECOND & FINAL APPLICATION OF MCNAIR, MCLEMORE,  
MIDDLEBROOKS, & CO., LLC FOR ALLOWANCE OF COMPENSATION,  
DEADLINE TO OBJECT, AND FOR HEARING**

PLEASE TAKE NOTICE that a *Second & Final Application of McNair, McLemore, Middlebrooks, & Co., LLC for Allowance of Compensation* (the "Application") has been filed in the above case. Pursuant to the Application, the Court is requested to allow and award compensation to McNair McLemore Middlebrooks & Co., LLC (the "Accountant") as Accountants for the Official Committee of Unsecured Creditors, as follows:

- (1) \$10,338.00 professional fees;
- (2) that the Debtor be authorized and directed to pay the Accountant the \$10,338.00 requested award on a final basis and that any previous award be made final.

**YOUR RIGHTS MAY BE AFFECTED. You should read these documents carefully and discuss them with your attorney, if you have one in this bankruptcy case. If you do not have an attorney, you may wish to consult one. If not served with this notice in accordance with the Bankruptcy Code or the Federal Rules of Bankruptcy Procedure, a copy of the motion may be obtained upon written request to counsel for the Movant (identified below) or at the Clerk's office.**

If you do not want the court to grant the relief sought in the Application or if you want the court to consider your views on the Application, then you or your attorney shall file with the court a written objection or response on or before **May 24, 2023**, pursuant to Fed.R.Bankr.P. 9006(f). If you are receiving this notice by mail, you may add three (3) days to the response date stated above. The objection or response should be sent to: Clerk, U.S. Bankruptcy Court, Middle District of Georgia, P.O. Box 1957, Macon, GA 31202, (478) 752-3506.

If an objection or response is filed, a hearing on the Application shall be held on **June 21, 2023, at 11:00 a.m. at the U.S. Bankruptcy Court, Macon Courthouse, Courtroom A, 433 Cherry Street, Macon, Georgia 31201**. Parties should consult the Court's website ([www.gamb.uscourts.gov](http://www.gamb.uscourts.gov)) concerning whether the hearing will be in-person, telephonic, or virtual. Please refer to Administrative Order #145 for more guidance. If you mail your response or objection to the Court for filing, you shall send it early enough so that the court will receive the objection or response on or before the date stated above. Any response or objection shall also be served on the Movant.

**If you or your attorney does not take these steps, the court may decide that you do not oppose the relief sought in the Motion and may enter an order granting relief.**

This notice is sent by the undersigned pursuant to LBR 2016(c)(2).

RESPECTFULLY SUBMITTED this 3<sup>rd</sup> day of May, 2023.

**JONES & WALDEN LLC**

/s/ Thomas T. McClendon

Thomas T. McClendon

Georgia Bar No. 431452

Attorney for Committee of Unsecured Creditors

699 Piedmont Avenue, NE

Atlanta, Georgia 30308

404-564-9300

[tmcclendon@joneswalden.com](mailto:tmcclendon@joneswalden.com)

IN THE UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF GEORGIA  
MACON DIVISION

IN RE:

TERI G. GALARDI,

Debtor.

CHAPTER 11

CASE NO. 22-50035-JPS

**SECOND & FINAL APPLICATION OF MCNAIR, MCLEMORE, MIDDLEBROOKS, & CO., LLC  
FOR ALLOWANCE OF COMPENSATION**

TO: THE HONORABLE JAMES P. SMITH  
CHIEF JUDGE, U.S. BANKRUPTCY COURT  
MIDDLE DISTRICT OF GEORGIA  
MACON DIVISION

COMES NOW, the Official Committee of Unsecured Creditors (the "Committee"), and files this *Second & Final Application of McNair, McLemore, Middlebrooks, & Co., LLC for Allowance of Compensation* (the "Application"), and requests an award to pay the Committee's accountant, McNair, McLemore, Middlebrooks, & Co., LLC (the "Accountant"), for fees, and in support thereof respectfully shows as follows:

1. On or about January 27, 2022, (the "Petition Date"), Teri G. Galardi (the "Debtor") filed a petition for relief under Chapter 11 of Title 11, United States Code, 11 U.S.C. §§ 101 et seq. (as amended, modified or supplemented, the "Bankruptcy Code").

2. On April 28, 2022, the United States Trustee filed a Notice of Appointment of Committee of Unsecured Creditors (Doc. No. 99) appointing the Committee to serve on behalf of all general unsecured creditors in this case.

3. On June 22, 2022, the Committee filed an application to employ the Accountant as its accountant in this bankruptcy case (Doc. No. 116). The Court entered the Order Approving Employment of Accountant (Doc. No. 128) (the "Accountant Employment Order") granting such application on June 30, 2022.

4. Pursuant to the Accountant Employment Order, the Committee was authorized to employ Accountant to provide the Committee accounting advice and valuation analysis to assist the Committee's obligation to investigate the acts, conduct, assets, liabilities and financial condition of the Debtor and the operation of the Debtor's businesses, as well as any other necessary accounting services.

5. This Application seeks allowance of compensation for the Accountant for services rendered to the Committee through the Effective Date, for the services approved in the Accountant Employment Order totaling \$10,338.00. Copies of Accountant's invoices are attached hereto and incorporated herein by reference as Exhibit "A." Chris Edwards rendered services at the hourly rate of \$375.00-\$400.00 per hour. Steven Rumford, II rendered services at the hourly rate of \$220.00 per hour.

6. All services for which compensation is requested have been actually provided to the Committee and to no other parties.

7. The Accountant has heretofore applied for interim compensation. Accountant was previously granted fees in the amount of \$24,676.00 by Order dated November 29, 2022 (Doc. No. 256) for services rendered in connection with this case.

8. No agreement or understanding exists between Accountant and any other person for sharing of compensation to be received for services rendered in connection with this case. All services for which compensation is requested were performed for the Committee for the benefit of Debtor's estate and not on behalf of Debtor or any other person or persons.

9. The Committee respectfully makes the following representations with regard to the 12-factor Johnson v. Georgia Highway Express, Inc. test (488 F. 2d 714 (5<sup>th</sup> Cir. 1974)):

a. Time and Labor Required: The Accountant has expended a total of 27.55 hours through January 12, 2023, at the following rates:

<u>Accountant</u>	<u>Hourly Rate</u>
Chris Edwards	\$375.00-\$400.00
Steven Rumford, II	\$220.00

b. Novelty and Difficulty of Questions Presented: The Chapter 11 reorganization case involves the effort to reorganize an individual business debtor. The Accountant shows that the novelty and difficulty of questions presented are those normally associated with a Chapter 11 bankruptcy case but that Debtor's assets, transfers, and business holdings are large and intricate.

c. Skill Requisite to Perform Legal Services Properly: The Accountant has the skill requisite to perform accounting services heretofore rendered in a proper fashion.

d. The Preclusion of Other Employment Due to Acceptance of the Case: The time expended by the Accountant in connection with this case could have been devoted to matters being handled for other clients but for the time demands placed upon the Accountant by the Accountant's involvement in the case.

e. Customary Fee for the Type of Services Rendered: All fees requested by the Accountant were generated by applying the Accountant's normal hourly billing rate to the number of hours actually expended. Such itemization is detailed on Exhibit "A." The customary compensation for the accounting services in connection with a bankruptcy case is upon an hourly billing basis.

f. Whether Fee is Fixed or Contingent: The Accountant's charges are subject to being awarded by this Court under 11 U.S. C. § 330. The Fee is thus not truly fixed or contingent but has some characteristics of both.

g. Time Limitations Imposed by Client or Other Circumstances: Many of the services rendered have been performed under exacting time limitations imposed by the nature of the case.

h. Amount Involved and Results Obtained: The Accountant has handled general accounting issues on behalf of the Committee.

i. Experience, Reputation, and Ability of Accountant: The Accountant has had a significant amount of experience within the areas involved in this representation.

j. Undesirability of the Case: This factor is not normally applicable to a Chapter 11 case.

k. Nature and Length of Professional Relationship with the Client: Accountant has represented the Committee regarding this case since the Appointment Date.

l. Awards in Similar Cases: This Application is in keeping with similar applications for Chapter 11 compensation filed by accountants representing business debtors in bankruptcy cases within this district.

10. The Committee requests an order allowing and awarding the requested fees thereby authorizing and requiring Debtor's payment of the same on a final basis.

WHEREFORE, the Committee requests entry of an order granting the Application, authorizing and awarding fees for Accountant in the amount of \$10,338.00 and authorizing and directing Debtor to pay any allowed and awarded fees on a final basis.

RESPECTFULLY SUBMITTED this 3<sup>rd</sup> day of May, 2023.

**JONES & WALDEN LLC**

/s/ Thomas T. McClendon

Thomas T. McClendon

Georgia Bar No. 431452

Attorney for Committee of Unsecured Creditors

699 Piedmont Avenue, NE

Atlanta, Georgia 30308

404-564-9300

[tmcclendon@joneswalden.com](mailto:tmcclendon@joneswalden.com)

**EXHIBIT "A" FOLLOWS**



Post Office Box One  
Macon, GA 31202  
(478) 746-6277

Invoice: 112461  
Date: 02/28/2023  
Invoices are due upon receipt

Jones & Walden, LLC  
c/o Tom McClendon  
Project: Galardi, Ch. 11  
699 Piedmont Ave., N.E.  
Atlanta, GA 30308

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Professional Services Rendered as Follows:

Date	Employee	Hours	Amount	Billed
Professional Services				
10/04/2022	Edwards, Chris	0.70	\$262.50	\$262.50
Working on my first interim fee application And transmit same to counsel.				
10/12/2022	Edwards, Chris	0.40	\$150.00	\$150.00
Update file from PACER docket review. Discussed same with staff.				
10/14/2022	Edwards, Chris	0.40	\$150.00	\$150.00
Correspondence with council regarding the application; update on status of casework; review of PACER docket.				
10/25/2022	Edwards, Chris	0.70	\$262.50	\$262.50
Continued financial analysis.				
11/14/2022	Edwards, Chris	1.20	\$450.00	\$450.00
Correspondence with counsel. Review of recent pleadings including Motion for Order Authorizing Committee to File Avoidance Actions Committee's Disclosure Statement and Committee's Plan of Liquidation.				
11/17/2022	Edwards, Chris	0.60	\$225.00	\$225.00
Several correspondences with counsel; updates on Kay status; review of documents downloaded PACER.				
11/18/2022	Edwards, Chris	0.70	\$262.50	\$262.50
Call with Tom McClendon for case update and discussion about the potential of mediation. Followed by discussion with staff and updates to our case management system.				
11/23/2022	Edwards, Chris	1.00	\$375.00	\$375.00
Detailed review our documents downloaded PACER including financial reports and motions.				
11/29/2022	Edwards, Chris	1.30	\$487.50	\$487.50
all with Tom McClendon for an update on the case since our last call. Discussion of the upcoming mediation and discussion of additional task requested of me. This followed with discussion with staff for planning and case management. Initial review of documentation uploaded at the end of the day by counsel.				



**McNair, McLemore, Middlebrooks & Co., LLC**

Page 2 of 3

11/30/2022	Edwards, Chris	1.90	\$712.50	\$712.50
Continued working on our cash flow analysis using documents received from counsel yesterday. Discussion of same with staff.				
12/05/2022	Edwards, Chris	1.70	\$637.50	\$637.50
Reviewing documents uploaded by counsel that relate to cash flows available to Teri Galardi.				
12/06/2022	Edwards, Chris	2.20	\$825.00	\$825.00
Continued analysis and working on the forecasted cash flows likely to be available to Teri Galardi.				
12/07/2022	Edwards, Chris	0.80	\$300.00	\$300.00
Continue analysis on our dead or distribution analysis and forecasting; correspondence with counsel.				
12/09/2022	Edwards, Chris	1.60	\$600.00	\$600.00
Working on our budget and cash forecasting assignment for use at mediation.				
12/12/2022	Edwards, Chris	0.90	\$337.50	\$337.50
More work and development of our cash flow forecasting and budget.				
12/13/2022	Edwards, Chris	1.20	\$450.00	\$450.00
Continued working on cash forecasting and tax return analysis.				
12/14/2022	Edwards, Chris	1.90	\$712.50	\$712.50
Tax analysis for the 2021 tax returns.				
12/16/2022	Edwards, Chris	0.20	\$75.00	\$75.00
Updates with client and discussions with staff.				
12/20/2022	Edwards, Chris	1.70	\$637.50	\$637.50
Correspondences with client; continued working on cash forecasting.				
12/21/2022	Edwards, Chris	2.20	\$825.00	\$825.00
Working on cash forecasting models for counsel and correspondences with counsel.				
12/21/2022	Edwards, Chris	1.70	\$637.50	\$637.50
Conference call with counsel; follow up analysis from call.				
12/27/2022	Edwards, Chris	1.20	\$450.00	\$450.00
Review and analysis of counsel's cash forecasting; continued development of MMM cash forecasting; correspondences with counsel.				
01/03/2023	Edwards, Chris	0.40	\$160.00	\$160.00
Follow up analysis requested by Tom McClendon.				
01/04/2023	Rumford, II, Steven	0.15	\$33.00	\$33.00
Status update meeting with CSE and JAH.				
01/09/2023	Edwards, Chris	0.40	\$160.00	\$160.00
Reviewing some of the issues that are going to be discussed today in mediation while I am on call for it.				

**McNair, McLemore, Middlebrooks & Co., LLC**

Page 3 of 3

01/10/2023	Edwards, Chris	0.20	\$80.00	\$80.00
Correspondence with counsel regarding the outcome of the mediation.				
01/12/2023	Edwards, Chris	0.20	\$80.00	\$80.00
Correspondences with counsel regarding completion of our procedures and final fee application.				
Total Professional Services		27.55	\$10,338.00	\$10,338.00
		Total	\$10,338.00	

Please return this portion with payment.

ID: 5008347

Jones & Walden, LLC

Invoice: 112461

Date: 02/28/2023

Amount Due: \$10,338.00

Amount Enclosed: \$\_\_\_\_\_

A 1.5% per month Finance Charge will be added to all past due accounts.

**IN THE UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF GEORGIA  
MACON DIVISION**

**IN RE:**

**TERI G. GALARDI,**

**Debtor.**

**CHAPTER 11**

**CASE NO. 22-50035-JPS**

**CERTIFICATE OF SERVICE**

This is to certify that I have on this day electronically filed the foregoing *Notice of Second & Final Application of McNair, McLemore, Middlebrooks, & Co., LLC for Allowance of Compensation, Deadline to Object, and for Hearing* ("Notice") and the *Second & Final Application of McNair, McLemore, Middlebrooks, & Co., LLC for Allowance of Compensation* ("Application") using the Bankruptcy Court's Electronic Case Filing program, which sends a notice of and an accompanying link to the Notice and Application to the following parties who have appeared in this case under the Bankruptcy Court's Electronic Case Filing Program:

- **Michael Akemon** mutepe.akemon@richardslegal.com
- **Ainsworth G Dudley** adudleylaw@gmail.com
- **Evan Owens Durkovic** ecfgamb@aldridgepите.com, edurkovic@ecf.courtdrive.com
- **Robert G. Fenimore** robert.g.fenimore@usdoj.gov, Ustp.region21.mc.ecf@usdoj.gov
- **Will Bussell Geer** wgeer@rlkglaw.com, notices@nextchapterbk.com; willgeer@ecf.courtdrive.com;2836@notices.nextchapterbk.com;6717577420@filings.do cketbird.com
- **Whitney Warnke Groff** wgroff@law.ga.gov
- **Elizabeth A. Hardy** elizabeth.a.hardy@usdoj.gov, Ustp.region21.mc.ecf@usdoj.gov; elizabeth.hardy.collins@usdoj.gov
- **Roy E. Manoll** kdd@fbglaw.com
- **Louis G. McBryan** lmcmbryan@mcbryanlaw.com, alepage@mcbryanlaw.com
- **Garrett A. Nail** gnail@pgnlaw.com
- **James D. Silver** jsilver@kklaw.com, raldama@kklaw.com
- **Ward Stone** wstone@stoneandbaxter.com, lford-faherty@stoneandbaxter.com; mcathey@stoneandbaxter.com;dbury@stoneandbaxter.com;lchapman@stoneandbaxter .com;amoses@stoneandbaxter.com
- **Christopher W. Terry** chris@boyerterry.com, terryocr40028@notify.bestcase.com
- **U.S. Trustee - MAC** Ustp.region21.mc.ecf@usdoj.gov

I further certify that on this day I served a copy of the Notice *only* on the parties listed on the attached mailing matrix, and a copy of the Notice and Application on the following parties at the address shown below, via U.S. First Class Mail with adequate postage prepaid:

Teri G. Galardi  
2146 Highway 42 South  
Flovilla, GA 30216

McNair, McLemore, Middlebrooks, & Co., LLC  
P.O. Box One  
Macon, GA 31202

This 3<sup>rd</sup> day of May, 2023.

**JONES & WALDEN LLC**

/s/ Thomas T. McClendon

Thomas T. McClendon

Georgia Bar No. 431452

Attorney for Committee of Unsecured Creditors

699 Piedmont Avenue, NE

Atlanta, Georgia 30308

404-564-9300

[tmcclendon@joneswalden.com](mailto:tmcclendon@joneswalden.com)

Label Matrix for local noticing  
113G-5  
Case 22-50035-JPS  
Middle District of Georgia  
Macon  
Tue May 2 09:27:12 EDT 2023

AgSouth Farm Credit, ACA  
c/o Fortson, Bentley and Griffin, P.A.  
2500 Daniell's Bridge Road  
Building 200, Suite 3A  
Athens, GA 30606-6178

American Express National Bank  
c/o Becket & Lee, LLP  
Attn: Kenneth Kleppinger  
P.O. Box 3001  
Malvern, PA 19355-0701

Jones Lang LaSalle Brokerage, Inc.  
Atlanta Office  
3344 Peachtree Road NE  
Suite 1100  
Atlanta, GA 30326-4832

McNair, McLemore, Middlebrooks & Co, LLC  
389 Mulberry Street  
P.O. Box One  
Macon, GA 31201-7916

Red Shield Funding  
1616 Ocean Drive  
101  
Vero Beach, FL 32963-2287

Schulten, Ward, Turner & Weiss  
260 Peachtree Street, NW  
Suite 2700  
Atlanta, GA 30303-1240

Smith & Shapiro, PLLC  
3333 E. Serene Avenue  
Suite 130  
Henderson, NV 89074-6571

Solomon Diggins Freer & Steadman, Ltd.  
9060 W. Cheyenne Avenue  
Las Vegas, NV 89129-8911

5  
433 Cherry Street  
P.O. Box 1957  
Macon, GA 31202-1957

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Hollywood, FL 33083-4216

Africa Williams  
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Ag South Farm Credit  
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Statesboro, GA 30458-5256

AgSouth Farm Credit, ACA  
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American Arbitration Association  
150 East 42nd Street, 24th Floor  
New York, NY 10017-5636

American Express  
PO Box 981537  
El Paso, TX 79998-1537

American Express National Bank  
c/o Becket and Lee LLP  
PO Box 3001  
Malvern PA 19355-0701

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Apple Card / Mastercard  
P.O. Box 7247  
Philadelphia, PA 19170-0001

Bank of America, N.A.  
PO Box 673033  
Dallas, TX 75267-3033

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1675 N. Hwy 190  
Covington, LA 70433-8968

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Winter Park, FL 32789-7123

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PO BOX 790034  
ST LOUIS MO 63179-0034

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Building 7, Suite 200  
Atlanta, GA 30328-5532

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FAIRPORT NY 14450-0007

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Discover Bank  
Discover Products Inc  
PO Box 3025  
New Albany, OH 43054-3025

Discover Card  
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Salt Lake City, UT 84130-0938

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215 Celebration Place  
Kissimmee, FL 34747-5409

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Fly Low, Inc.  
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Fort Lauderdale, FL 33316-1146

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ATLANTA GA 30334-9057

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COMPLIANCE DIVISION  
ARCS BANKRUPTCY  
1800 CENTURY BLVD NE SUITE 9100  
ATLANTA GA 30345-3202

Gerald Tobin, Esq.  
4551 Ponce de Leon Blvd.  
Coral Gables, FL 33146-1832

Grace Gigi Galardi Trust  
c/o Kelly Galardi, Trustee  
2555 Chantilly Drive NE  
Atlanta, GA 30324-3712

Insolvency

IRS

P.O. Box 7346

Philadelphia, PA 19101-7346

Internal Revenue Service

P.O. Box 7346

Philadelphia, PA 19101-7346

Document Page 16 of 19

JEG FAMILY TRUST-JACK GALARDI, JR SUB-TRUST  
2121 S. HIGHLAND AVENUE  
LAS VEGAS, NV 89102-4626

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2555 Chantilly Drive NE  
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Locust Grove, GA 30248-2442

Jackson Galardi Trust  
c/o Kelly Galardi, Trustee  
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Atlanta, GA 30324-3712

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Michael Porter  
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Montoya Minnis  
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Mr. Guernsey dba Red Shield Funding  
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Vero Beach, FL 32963-2287

Netonia Bell  
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Hollywood, FL 33083-4216

Porshe Darden  
c/o Astrid Evelyn Gabbe, Esq.  
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Hollywood, FL 33083-4216

(p)POWER FINANCIAL CREDIT UNION  
ATTN MAG DEPARTMENT  
2020 NW 150TH AVE SUITE 100  
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